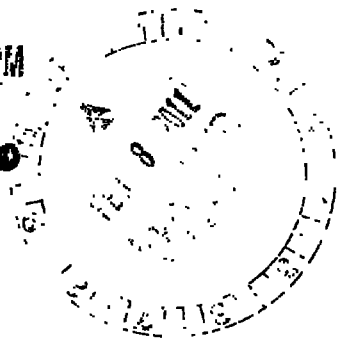


RECORDATION NO. 29637 FILED

FEB 08 '11 -2 39 PM

~~SURFACE TRANSPORTATION BOARD~~



FIRST UNION RAIL

One O'Hare Centre
6250 River Road, Suite 5000
Rosemont, IL 60018-4214

VIA UPS 2nd DAY AIR

February 1, 2011

Chief, Section of Administration
Office of Proceedings
Surface Transportation Board
395 E Street, S.W., Suite 100
Washington, DC 20423-0001
Re: Documents for Rail Recordation

Re: Memorandum of Lease Agreement

Dear Section Chief:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) originals and one (1) copy of a Memorandum of Lease Agreement dated January 19, 2011 a primary document as defined in the Board's Rules for the Recordation of Documents. Please file this Memorandum of Lease as a primary document since a Master Lease has not been filed with the Surface Transportation Board. The names and addresses of the parties to the enclosed document are:

Lessor:	First Union Rail Corporation	Lessee:	Kellogg USA Inc.
	One O'Hare Centre		235 Porter St.
	6250 N River Road, Suite 5000		Battle Creek, MI 49017
	Rosemont, IL 60018		

A description of the railroad equipment covered by the enclosed document is for eight (8) hopper cars; having FURX and NAHX marks (see Exhibit A for car numbers).

A short summary of the document to appear in the index follows: **Memorandum of Lease**

Also enclosed is a check in the amount of \$41.00 payable to the order of the Surface Transportation Board covering the required recordation fee. Kindly return one (1) stamped original of the enclosed document to the undersigned along with the additional copies.

If you have any questions regarding the above-referenced matter, please contact me at (847) 384-5397. Thank you for your cooperation in this matter.

Sincerely,


Marcia Dunne
Senior Rail Documentation Specialist

Enclosure

(KELL002)

FEB 08 '11 -2 39 PM

ASSGN. NO.: KELL002

MEMORANDUM OF LEASE

SOUTHERN TRANSPORTATION BOARD

THIS MEMORANDUM OF LEASE (the "Memorandum") is made and entered into as of this the 19th day of January, 2011, by and between First Union Rail Corporation ("Lessor"), a North Carolina corporation, and Kellogg USA Inc. ("Lessee"), a Michigan corporation.

WITNESSETH:

The undersigned Lessor and Lessee have entered into that certain Lease Agreement (the "Lease"), dated as of January 19, 2011, whereby Lessor has agreed to lease to Lessee certain railcars pursuant to Rider No. 1 to the Lease (the "Rider"), as described in more particular on Exhibit A attached hereto, effective as of May 1, 2010, and subject to the terms, conditions and provisions of the above-mentioned Lease and Rider.

IN WITNESS WHEREOF, the parties hereto have each caused this Memorandum to be duly executed under seal by their respective officers duly authorized as of the date and year first above written.

LESSOR:

FIRST UNION RAIL CORPORATION

ATTEST:

By: Susan Gokulsky
 Name: SUSAN GOKULSKY
 Title: ASSISTANT DIRECTOR OF DOCUMENTATION

By: Richard F. Seymour
 Name: RICHARD F. SEYMOUR
 Title: VICE PRESIDENT SALES

Executed on this 19th day of January, 2011.

[CORPORATE SEAL]

STATE OF ILLINOISCOUNTY OF COOK

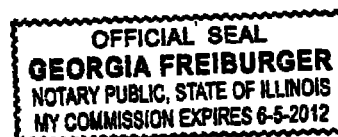
I, GEORGIA FREIBURGER, a Notary Public of the County and State aforesaid, certify that RICHARD F. SEYMOUR personally appeared before me this day and acknowledged his/her due execution of the foregoing Memorandum of Lease.

WITNESS my hand and official stamp or seal, this 19th day of January, 2011.

[Signature]
 Notary Public

My Commission Expires:

6-2012
 (Notary Public)



LESSEE:

KELLOGG USA INCORPORATED

ATTEST:

By: _____
Name: _____
Title: _____

By: _____
Name: _____
Title: _____

Executed on this _____ day of _____, _____.

[CORPORATE SEAL]

STATE OF Michigan

COUNTY OF Calhoun

I, Adrianne Applegate, a Notary Public of the County and State aforesaid, certify that Tina Kapus personally appeared before me this day and acknowledged his/her due execution of the foregoing Memorandum of Lease.

WITNESS my hand and official stamp or seal, this 5th day of January, 2011.

Adrianne Applegate
Notary Public

My Commission Expires: July 19, 2012

Adrianne Applegate
(Notary Public)

EXHIBIT A
to
MEMORANDUM OF LEASE

NUMBER OF CARS: Eight (8)

DESCRIPTION OF CARS: 5750 cubic foot capacity, gravity pneumatic covered hopper cars
with 263,000 lbs. GWR.

CAR NUMBERS:

NEW CARINIT	NEW CARNUM	CARINIT	CARNUM
		FURX	877215
		FURX	877216
		FURX	877217
		FURX	877221
		FURX	877222
		FURX	877223
FURX	877224	NAHX	058821
FURX	877225	NAHX	058823